

REFERENCE TITLE: **homeowner property taxes; technical correction**

State of Arizona
Senate
Forty-eighth Legislature
First Regular Session
2007

SB 1091

Introduced by
Senators Burns, Bee, Blendu, Huppenthal: Verschoor

AN ACT

AMENDING SECTION 42-12053, ARIZONA REVISED STATUTES; RELATING TO PROPERTY TAX CLASSIFICATIONS.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it enacted by the Legislature of the State of Arizona:
2 Section 1. Section 42-12053, Arizona Revised Statutes, is amended to
3 read:

4 42-12053. Criteria for distinguishing residential property from
5 rental property

6 For the purpose of classifying residential property under sections
7 42-12003, 42-12004 and 42-12052, a parcel is not considered rental property
8 and shall be classified as class three property, if either:

9 1. The property was not **LEASED OR** rented by the owner for more than
10 three months in the preceding twelve consecutive months and the owner does
11 not intend to **LEASE OR** rent it for more than three months during the next
12 twelve consecutive months.

13 2. The owner **LEASES OR** rents the property to a member of the owner's
14 family, who must be:

15 (a) The owner's natural or adopted child or a descendant of the
16 owner's child.

17 (b) The owner's parent or an ancestor of the owner's parent.

18 (c) The owner's stepchild or stepparent.

19 (d) The owner's child-in-law or parent-in-law.

20 (e) The owner's natural or adopted sibling.